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U.S.PTO

ULIFF & BERRIDGE, PLC
P.O. Box 19928
Alexandria, Virginia 22320
Telephone: (703) 836-6400
Facsimile: (703) 836-2787

Customer Number: 25944

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Transmitted herewith for filing under 37 C.F.R. §1.53(b) is a

Continuation Divisional Continuation-in-Part

application of prior pending Application No. 10/153,689, filed May 24, 2002,For (Title): THIN FILM MAGNETIC HEAD AND METHOD FOR FABRICATING THE SAMEBy (Inventors): Noriyuki ITO, Kosuke TANAKA, Koichi TERUNUMA

1. A Declaration and Power of Attorney is attached. The attached Declaration and Power of Attorney is:
 - a. A copy of the Declaration and Power of Attorney from the parent application. (Used with the same or fewer inventors and (a) a copy of the prior application or (b) a revised, reformatted or edited version of the prior application that does not contain new matter.)
 - b. A new Declaration and Power of Attorney. (Used with the same, fewer or additional inventors and (a) a copy of the prior application, (b) a revised, reformatteed or edited version of the prior application that does not contain new matter, or (c) a new specification.)
2. The filing fee is calculated below:

CLAIMS IN THE APPLICATION AFTER ENTRY OF
ANY PRELIMINARY AMENDMENT NOTED BELOW

FOR:	NO. FILED	NO. EXTRA
BASIC FEE		
TOTAL CLAIMS	9 - 20	= *0
INDEP CLAIMS	2 - 3	= *0
<input type="checkbox"/> MULTIPLE DEPENDENT CLAIMS PRESENTED		

* If the difference is less than zero, enter "0".

SMALL ENTITY

RATE	FEES
	\$ 385
x 9 =	\$
x 43 =	\$
+145 =	\$
TOTAL	\$

OTHER THAN A
SMALL ENTITY

OR	RATE	FEES
OR		\$ 770
OR	x 18	\$0
OR	x 86	\$0
OR	+290	\$
OR	TOTAL	\$770

3. Check No. 153140 in the amount of \$770 to cover the filing fee is attached. The Commissioner is hereby authorized to charge any other fees that may be required to complete this filing, or to credit any overpayment, to Deposit Account No. 15-0461. Two duplicate copies of this sheet are attached.
4. Application Data Sheet is attached.
5. Formal drawings (Figs. 1-8) are attached.
- Use Figure _____ for front page of Publication.

DEPOSIT ACCOUNT USE
AUTORIZATION
Please grant any extension
necessary for entry;
Charge any fee due to our
Deposit Account No. 15-0461

22581 U.S.PTO
10/827305
042004



6. Priority of foreign application(s) No. 2001-336,375 filed November 1, 2001 in Japan is claimed under 35 U.S.C. §119 and/or §365(b).
 The certified copy was filed in prior Application No. 10/153,689 on December 19, 2002.
 A certified copy of the above foreign application(s) is filed herewith.
 A copy of the priority document was transmitted by the International Bureau in prior Application No. ____.

7. Priority of U.S. Provisional Application(s) No. _____ filed _____ is claimed under 35 U.S.C. §119.
(A Preliminary Amendment is attached to reflect the claim of benefit in the specification if not already present.)

8. The prior application is assigned of record to TDK Corporation, Tokyo, Japan and recorded at Reel 012932, Frame 0716.

9. This application is filed by fewer than all the inventors named in the prior application (37 C.F.R §1.53(b)(1)). Delete the following inventor(s) named in the prior application:

10. A Preliminary Amendment is attached. The Preliminary Amendment amends the specification to reflect the continuation data. Claims added by this Amendment are properly numbered consecutively beginning with the number next following the highest numbered claim in the application and claims canceled are identified in the listing of claims.

11. An Information Disclosure Statement is attached.

12. Small entity status:
 a. Entitlement to small entity status is asserted.
 b. Small entity status is no longer claimed.

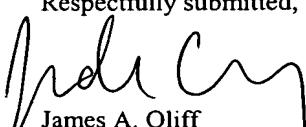
13. Other: _____

14. This application is NOT to be published under 35 U.S.C. 122(b). The undersigned attorney or agent hereby certifies that the invention disclosed in this application has not been and will not be the subject of an application filed in another country, or under a multilateral international agreement, that requires publication at eighteen months after filing.

15. The power of attorney in the application is to James A. Oliff, Registration No. 27,075, William P. Berridge, Registration No. 30,024, Kirk M. Hudson, Registration No. 27,562, Thomas J. Pardini, Registration No. 30,411, Edward P. Walker, Registration No. 31,450, Robert A. Miller, Registration No. 32,771, Mario A. Costantino, Registration No. 33,565, Joel S. Armstrong, Registration No. 36,430, Christopher W. Brown, Registration No. 38,025, Richard E. Rice, Registration No. 31,560, Paul Tsou, Registration No. 37,956, and/or Eric D. Morehouse, Registration No. 38,565.
 a. The power appears in the attached Declaration and Power of Attorney.
 b. Since the power does not appear in the attached Declaration and Power of Attorney, a substitute Power of Attorney is also attached.

16. Address all future communications to:

OLIFF & BERRIDGE, PLC
P.O. Box 19928
Alexandria, Virginia 22320

Respectfully submitted,

James A. Oliff
Registration No. 27,075

Jude L. Cooney
Registration No. 54,045